

DEE CEE LABORATORIES, INC.

304 Dee Cee Court / P.O. Box 383
White House, Tennessee 37188-0383
Phone 615-672-4987

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January 05, 2004

CERTIFIED MAIL

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Office of Special Nutritionals (HFS-450)
Center for Food Safety and Applied Nutrition
Food and Drug Administration
200 "C" Street, S.W.
Washington, D.C. 20204

Dear Sir:

This notification is on behalf of Dee Cee Laboratories, Wonder Laboratories and Foster Regal Laboratories, manufacturer and distributors, 304 Dee Cee Court, White House, TN, 37188.

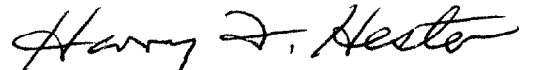
We intend to include the following statement of nutritional support on our Q10 MEGA, a dietary supplement containing Coenzyme Q10.

"Nutritionally Supports A Healthy Heart and Gums"

Please be advised that the information contained herein is, to the best of our knowledge and information, accurate. Our firm has information substantiating that the above statement is truthful and not misleading.

Respectfully submitted,

DEE CEE LABORATORIES, INC.


Harry F. Hester, President

HFH/ss

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